

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CRESTON</div> <div>CITY OF <u>CRESTON</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208800300000</div> <div>CITY CLERK</div> <div>116 W ADAMS</div> <div>CRESTON, IA 50801</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,625,395		2,625,395	2,390,127
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,625,395		2,625,395	2,390,127
Delinquent property taxes		0		0	
TIF revenues		684,931		684,931	665,960
Other city taxes		1,179,121	0	1,179,121	1,124,798
Licenses and permits		50,753	0	50,753	44,900
Use of money and property		102,883	12,986	115,869	72,100
Intergovernmental		1,491,859	159,774	1,651,633	1,846,649
Charges for fees and service		884,456	3,768,119	4,652,575	5,791,375
Special assessments		5,844	0	5,844	
Miscellaneous		558,730	159,649	718,379	510,500
Other financing sources		1,881,501	48,637	1,930,138	2,884,870
Total revenues and other sources		9,465,473	4,149,165	13,614,638	15,331,279
Expenditures and Other Financing Uses					
Public safety		1,588,711	0	1,588,711	1,674,497
Public works		1,833,649	0	1,833,649	2,180,642
Health and social services		0	0	0	
Culture and recreation		802,234	0	802,234	1,001,852
Community and economic development		40,517	0	40,517	41,300
General government		2,516,571	0	2,516,571	2,609,075
Debt service		1,058,825	0	1,058,825	1,058,826
Capital projects		19,034	0	19,034	298,170
Total governmental activities expenditures		7,859,541	0	7,859,541	8,864,362
Business type activities		0	3,939,296	3,939,296	4,891,157
Total ALL expenditures		7,859,541	3,939,296	11,798,837	13,755,519
Other financing uses, including transfers out		1,332,740	594,248	1,926,988	2,881,770
Total ALL expenditures/And other financing uses		9,192,281	4,533,544	13,725,825	16,637,289
Excess revenues and other sources over (Under) Expenditures/And other financing uses		273,192	-384,379	-111,187	-1,306,010
Beginning fund balance July 1, 2014		6,730,894	3,607,139	10,338,033	8,787,572
Ending fund balance June 30, 2015		7,004,086	3,222,760	10,226,846	7,481,562
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 47,738 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 3,115,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,232,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 15,773,249
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/23/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
LISA WILLIAMSON		→	641	782-2000	3
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/3/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF CRESTON						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	1,916,791	708,604					2,625,395			2,625,395	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,916,791	708,604		0	0		2,625,395		T01	2,625,395	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	1,916,791	708,604		0	0	0	2,625,395			2,625,395	6				
7	TIF revenues			684,931				684,931		T01	684,931	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
14	Hotel/motel tax	144,408						144,408		T19	144,408	13				
15	Other local option taxes		1,034,713					1,034,713		T09	1,034,713	14				
16	TOTAL OTHER CITY TAXES	144,408	1,034,713	0	0	0	0	1,179,121	0		1,179,121	15				
17	Section B - LICENSES AND PERMITS	50,753						50,753		T29	50,753	16				
18	Section C - USE OF MONEY AND PROPERTY											17				
19	Interest	45,005	5,014					50,019	12,986	U20	63,005	18				
20	Rents and royalties	52,864						52,864		U40	52,864	19				
21	Other miscellaneous use of money and property							0		U20	0	20				
22								0			0	21				
23	TOTAL USE OF MONEY AND PROPERTY	97,869	5,014	0	0	0	0	102,883	12,986		115,869	22				
24	Section D - INTERGOVERNMENTAL											23				
25												24				
26	Federal grants and reimbursements											25				
27	Federal grants	9,139				28,330		37,469	152,678	B89	190,147	26				
28	Community development block grants							0		B50	0	27				
29	Housing and urban development							0		B50	0	28				
30	Public assistance grants							0		B79	0	29				
31	Payment in lieu of taxes							0		B30	0	30				
32								0			0	31				
33	Total Federal grants and reimbursements	9,139	0	0	0	28,330	0	37,469	152,678		190,147	32				
34												33				
35												34				
36												35				
37												36				
38												37				
39												38				
40												39				
												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		814,599					814,599		C46	814,599	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	212,396	9,262					221,658	7,096	C89	228,754	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	212,396	823,861	0	0	0	0	1,036,257	7,096		1,043,353	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	22,177						22,177		D89	22,177	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	COUNTY DISPATCHER	111,713						111,713		D89	111,713	67
68	WATER WORKS		284,243					284,243			284,243	68
69								0			0	69
70	Total local grants and reimbursements	133,890	284,243	0	0	0	0	418,133	0		418,133	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	355,425	1,108,104	0	0	28,330	0	1,491,859	159,774		1,651,633	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,394,236	A91	2,394,236	73
74	Sewer							0	1,344,520	A8Ø	1,344,520	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	143,364						143,364		AØ1	143,364	78
79	Landfill/garbage	608,105						608,105		A81	608,105	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,011						2,011		A89	2,011	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	4,064						4,064		A89	4,064	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	39,950						39,950		A03	39,950	98				
99	Library charges	8,426						8,426		A89	8,426	99				
100	Park, recreation, and cultural charges	23,842						23,842		A61	23,842	100				
101	Animal control charges	1,635						1,635		A89	1,635	101				
102	Other charges - Specify							0			0	102				
103	MISCELLANEOUS	30,122	22,937					53,059	29,363		82,422	103				
104	TOTAL CHARGES FOR SERVICE	861,519	22,937	0	0	0	0	884,456	3,768,119		4,652,575	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	5,844						5,844		U01	5,844	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	16,805	230,072				3,744	250,621		U99	250,621	108				
109	Deposits and sales/fuel tax refunds	251	2,776					3,027		U99	3,027	109				
110	Sale of property and merchandise	15,218	727					15,945		U11	15,945	110				
111	Fines	23,695						23,695		U30	23,695	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	REIMBURSEMENTS	102,763	155,691					258,454			258,454	114				
115	REFUNDS	6,425	563					6,988			6,988	115				
116	OTHER							0	115,018		115,018	116				
117	TOWER RENTAL							0	15,531		15,531	117				
118	WATER DEPOSITS							0	29,100		29,100	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	165,157	389,829	0	0	0	3,744	558,730	159,649		718,379	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CRESTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,597,766	3,269,201	684,931	0	28,330	3,744	7,583,972	4,100,528		11,684,500	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,150						3,150		NR	3,150	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	279,345	212,489		472,175	2,731		966,740			966,740	127
128	<i>Internal TIF loans and transfers in</i>	223,961		101,000	586,650			911,611	48,637		960,248	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	506,456	212,489	101,000	1,058,825	2,731	0	1,881,501	48,637		1,930,138	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,104,222	3,481,690	785,931	1,058,825	31,061	3,744	9,465,473	4,149,165		13,614,638	132
133												133
134	Beginning fund balance July 1, 2014	1,239,776	4,243,548	951,340	37,403	0	258,827	6,730,894	3,607,139		10,338,033	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,343,998	7,725,238	1,737,271	1,096,228	31,061	262,571	16,196,367	7,756,304		23,952,671	136
137												137
138												138
139												139
140												140
141												141
142												142
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	836,207	169,090					1,005,297		E62	1,005,297	2
3	Purchase of land and equipment	998						998		G62	998	3
4	Construction							0		F62	0	4
5	Jail — Current operation	117,232						117,232		E04	117,232	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	323,714	68,961					392,675		E24	392,675	13
14	Purchase of land and equipment	16,190						16,190		G24	16,190	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	45,855						45,855		E66	45,855	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	10,464						10,464		E32	10,464	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,350,660	238,051	0	0	0	0	1,588,711			1,588,711	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		735,741					735,741		E44	735,741	42
43	Purchase of land and equipment		155,404					155,404		G44	155,404	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	103,947						103,947		E44	103,947	48
49	Traffic control safety — Current operation	15,843						15,843		E44	15,843	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	314,024						314,024		E01	314,024	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	508,690						508,690		E81	508,690	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	942,504	891,145	0	0	0	0	1,833,649			1,833,649	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CRESTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	160,172	74,342					234,514		E52	234,514	122				
123	Purchase of land and equipment	14,054	17,720					31,774		G52	31,774	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	175,312	112,300					287,612		E61	287,612	127				
128	Purchase of land and equipment	19,383						19,383		G61	19,383	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	78,674						78,674		E61	78,674	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	130,409						130,409		E03	130,409	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	19,868						19,868		E61	19,868	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	597,872	204,362	0	0	0	0	802,234			802,234	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	40,517						40,517		E89	40,517	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	40,517	0	0	0	0	0	40,517			40,517	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CRESTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	39,330						39,330		E29	39,330	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	757,804						757,804		E23	757,804	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	47,419						47,419		E25	47,419	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	119,743						119,743		E31	119,743	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	297,294						297,294		E89	297,294	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174	EMPLOYEE BENEFITS		1,254,981					1,254,981			1,254,981	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,261,590	1,254,981	0	0	0	0	2,516,571			2,516,571	176
177	Section G — DEBT SERVICE				1,058,825			1,058,825			1,058,825	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,058,825	0	0	1,058,825			1,058,825	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	BRIDGE WORK					19,034		19,034			19,034	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	19,034	0	19,034			19,034	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	19,034	0	19,034			19,034	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,193,143	2,588,539	0	1,058,825	19,034	0	7,859,541			7,859,541	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CRESTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,985,718	E91	2,985,718	198
199	Purchase of land and equipment								26,355	G91	26,355	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								654,599	E80	654,599	201
202	Purchase of land and equipment								243,424	G80	243,424	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CRESTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	WATER DEPOSIT REFUNDS								29,200		29,200	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,939,296		3,939,296	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,193,143	2,588,539	0	1,058,825	19,034	0	7,859,541	3,939,296		11,798,837	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	5,500	366,992					372,492	594,248		966,740	255
256	Internal TIF loans/repayments and transfers out		101,000	859,248				960,248			960,248	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	5,500	467,992	859,248	0	0	0	1,332,740	594,248		1,926,988	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,198,643	3,056,531	859,248	1,058,825	19,034	0	9,192,281	4,533,544		13,725,825	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable		0				262,571	262,571			262,571	263
264	Restricted		4,668,707	878,023	37,403	12,027		5,596,160			5,596,160	264
265	Committed	18,123						18,123			18,123	265
266	Assigned							0			0	266
267	Unassigned	1,127,232						1,127,232			1,127,232	267
268	Total Governmental	1,145,355	4,668,707	878,023	37,403	12,027	262,571	7,004,086			7,004,086	268
269	Proprietary								3,222,760		3,222,760	269
270	Total ending fund balance June 30, 2015	1,145,355	4,668,707	878,023	37,403	12,027	262,571	7,004,086	3,222,760		10,226,846	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,343,998	7,725,238	1,737,271	1,096,228	31,061	262,571	16,196,367	7,756,304		23,952,671	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CRESTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 117,232		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	3,223,453

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. STATE REVOLV	1,546,000		314,000			1,232,000		36,505
GEN CORP	19U	29U	39U	49U	49U	49U	49U	I89
10. PURPOSE	3,655,000		540,000	3,115,000				70,785
TRUCK NOTE	19U	29U	39U	49U	49U	49U	49U	I89
11.	47,071		47,071					2,124
CAPITAL	19U	29U	39U	49U	49U	49U	49U	I89
12. LEASE	46,118		46,118					2,222
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	5,294,189	0	947,189	3,115,000	0	1,232,000	0	111,636

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15
Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	315,464,973	x .05 = \$	15,773,249

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		10,274,584	10,274,584

REMARKS

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